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American Stock Exchange 86 Trinity Place New York, NY 10006 T 212 306 2444 F 212 306 5359



September 24, 2003

Mr. Brian Johnson
Branch Chief
Filer Support 2
Office of Filing Information
Securities and Exchange Commission
Judiciary Plaza
450 Fifth Street, NW
Washington, D.C. 20549

SEP 2 4, 20

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THOMSON FINANCIAL

Dear Mr. Johnson:

This is to certify that on September 23, 2003, the American Stock Exchange, Inc. (the "Exchange") received from Vestaur Securities, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$.01 per share

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Bryan Fischer

Director

Listing Qualifications Department

cc: Herbert Scholl